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**Franchise Tax Is a "Tax" within Section 64a of Bankruptcy Act.—**

The Supreme Court of the United States has recently handed down an important decision in the case of *State of New Jersey v. Anderson*, 17 Am. B. R. 63, holding that the annual license fee, or franchise tax, required by the statute of New Jersey to be paid by corporations upon their outstanding capital stock, for the privilege of existence and the continued right to exercise their franchise is a "tax" within the meaning of section 64a of the Bankruptcy Act, 1898. Section 64a specifically obliges the trustee to pay all taxes legally due and owing by the bankrupt, without distinction between the United States and the State, county, district or municipality.

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**Disturbance of Public Worship.**—In the case of *Tanner v. State*, 54 Southeastern Reporter, 914, the defendant was prosecuted for disturbing divine worship under a law providing that any one who shall in any manner interrupt or disturb a congregation lawfully assembled for divine worship shall be guilty of a misdemeanor. The claim was advanced to the Georgia Supreme Court in this case that, as the defendant had gone to the church some time before the congregation arrived, and had sat upon the doorstep, refusing any one permission to enter, and by force and violence had succeeded in preventing the people from assembling, there had been no violation of the statute. The court disposes of this ingenious contention, however, by stating that the protection of the law not only extends to persons engaged in worship, but that it begins as soon as they had assembled at the place of holding it and until they have dispersed therefrom.

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**Compulsory Building of Railroad Crossings.**—The Supreme Court of New Jersey in *Metuchen v. Pennsylvania Railroad Co.*, 64 Atlantic Reporter, 484, sustains the validity of the law providing that, if a railroad company shall neglect to construct bridges or crossings, it shall be lawful for the municipality, by a suit in equity, to compel the specific performance, and that the court may prescribe what construction or repairs shall be made. The power of the legislature to confer on the court this right was attacked, but is upheld on the authority of the decisions of the court in prior cases wherein a statute providing for compulsory proceedings to establish gates or bars across railroads was upheld.

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**Electricity—Discrimination in Rates.**—The right of an electric light company to discriminate in rates between customers is denied in the case of *Armour Packing Co. v. Edison Electric Illuminating Co. of Baltimore*, 100 New York Supplement, 605. The Supreme Court of New York, Appellate Division, holds that an electric light company is a public service corporation, subject to the rules which govern common carriers, and may not discriminate between its customers. The court holds that the right to recover such excessive payments

is not defeated by the fact that they were made voluntarily, for the reason that they had been made under a mistake of a material fact.

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**Commitment of Drunkards to Hospital.**—Nebraska laws providing for the commitment to the hospital for the insane of drunkards and persons addicted to the excessive use of narcotics and other drugs is upheld in *Ex parte Schwarting*, 108 Northwestern Reporter, 125, on the broad principle that, as jurisdiction is assumed to take care of the property of a person who has become incompetent, jurisdiction may likewise be assumed of the person of such inebriate. A further provision of the law, however, providing that when the inmate was discharged as cured he should be discharged only on parol, is held unconstitutional, as a violation of the right to personal liberty.

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**Repossession of Rented Piano.**—*Berry v. Freedman*, 78 Northeastern Reporter, 305, was a case involving a comparatively small matter, but which brought out a number of legal points. A piano rented from the plaintiff was, because of its size, moved into a building by a tenant through a window which had been enlarged for the purpose, with the permission of the landlord, the understanding being that permission to remove it in the same way would be given when desired. Upon the expiration of the lease the landlord refused to permit the plaintiff to enlarge the window, but insisted that he remove the piano. Upon the seeking of the aid of a court of equity to compel the landlord to permit the removal of the piano, it was contended that plaintiff had an adequate remedy at law, but the court points out that relief by replevin would be impossible, as the officer would have no power which the plaintiff did not have to secure the piano's removal; further, that the plaintiff could not maintain conversion, since the landlord did not set up any adverse title, but admitted plaintiff's ownership. Though the landlord had made no promise to the plaintiff that the piano might be removed as it had been brought in, the court decides that the promise made to the tenant entitled the plaintiff to a decree allowing him to remove the piano upon giving sufficient security.

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**Parol Chattel Mortgage.**—The doctrine that one who has loaned money to another with which to go into business, and who has taken an oral chattel mortgage on the stock to secure the loan, may, as against the debtor's creditor, take possession of the goods, is reiterated in *Mower v. McCarthy*, 64 Atlantic Reporter, 578. This the court says has been its holding in former cases, and it finds no occasion to depart from it, though the court in many of the states maintain a different doctrine.

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**Separate Schools for Whites and Blacks.**—The Kentucky Court of Appeals passes upon the law prohibiting the maintenance of schools where both races are received in the case of *Berea College v. Com-*